

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1456

AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-2.3-1-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. "Affiliated group":

(1) for purposes of IC 6-2.3-4-6, has the meaning set forth in Section 1504 of the Internal Revenue Code; and

(2) for purposes of IC 6-2.3-5-1 and IC 6-2.3-6-5, means an affiliated group of corporations described in IC 6-2.3-6-5.

SECTION 2. IC 6-2.3-1-2.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.5. "**Controlled group of corporations**" has the meaning set forth in Section 1563 of the Internal Revenue Code.

SECTION 3. IC 6-2.3-4-6 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. **Gross receipts derived from the sale of utility services between members of a controlled group of corporations or an affiliated group are exempt from the utility receipts tax if:**

(1) the seller is the producer of the utility service and the purchaser is the end user; and

(2) the seller and the purchaser exist at the same location or adjacent locations.

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SECTION 4. [EFFECTIVE UPON PASSAGE] (a) **The definitions in IC 6-2.3 apply throughout this SECTION.**

(b) **The addition of IC 6-2.3-4-6 by this act shall not be construed as imposing liability for the utility receipts tax for gross receipts derived from the sale of utility services between members of an affiliated group or controlled group of corporations before the effective date of this SECTION.**

SECTION 5. **An emergency is declared for this act.**

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Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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